Employment Security Department
Unemployment Insurance Division - UI Tax Administration

ICESA WASHINGTON FORMAT SPECIFICATIONS
Bulk Amendments

September 22, 2008

Data Record Descriptions:
The following Records (CODES) are outlined in detail in the following Record Layout Matrix.

CODE A – Transmitter Record:
The code A record identifies the organization transmitting the file.

CODE B – Authorization Record:
The code B record identifies the type of equipment used to generate the data. (Optional Record)

CODE E – Employer Record:
The code E record identifies the employer whose quarterly report information is being amended.

CODE S – Employee Record:
The code S record is used to report amendments to employee wage data.

CODE T – Total Record:
The code T record contains the tax record totals for the employer account.

CODE F – Final Record:
The code F record indicates the end of the file and must be the last data record on each file.

Character Sets:
Extended Binary Coded Decimal Interchange Code (EBCDIC) or American Standard Code for Information Interchange (ASCII) will be accepted.

Logical Record Length:
Each record must be a uniform length of 275 characters. At the end of each record, (column 275) insert a carriage return and line feed (Hex 0D 0A or 0A 0D).

Only those fields marked with this symbol can be amended. Some additional fields are required for identification or validation purposes, all other fields will be ignored. For other changes, Contact your District Tax Office.

RECORD LAYOUT MATRIX

Record Name: Code "A" – Transmitter Record

Field Name	Field Description	Column	Length	Type	Format
Record Identifier	Constant "A"	1	1	Alpha	
IGNORED		2-5	4		
Transmitter Federal ID Number	The Federal ID number of the organization transmitting the file.	6-14	9	Numeric	9-digits. No hyphens or spaces.
IGNORED		15-24	10		
Transmitter Name	The name of the organization transmitting the file.	25-73	49	Alpha/ Numeric	Left Justify, space fill.
IGNORED		74-275	202		

Record Name: Code "B" - Authorization Record (Optional)

Field Name	Field Description	Column	Length	Type	Format
Record Identifier	Constant "B"	1	1	Alpha	
IGNORED		2-275	274		

Record Name: Code "E" - Employer Record

Field Name	Field Description	Column	Length	Type	Format
Record Identifier	Constant "E"	1	1	Alpha	
Payment Year	The payment year that was reported in the original file. If the original file contained the incorrect year, use the Amended Payment Year field (column 209-212) to report the correct year.	2-5	4	Numeric	4-digits in YYYY format.
Employer Federal EIN	The employer Federal ID number.	6-14	9	Numeric	9-digits. No hyphens or spaces.
IGNORED		15-23	9		

Employer Business Name	The employer business name.	24-73	50	Alpha	Left Justify, space fill
IGNORED	IGNORED	74-170	97		Space fill
State Identifier Code	Washington State code = 53	171-172	2	Numeric	
➔ Employment Security (ES) Reference Number	The employer ES Reference number that was reported in the original file. If the original file contained the incorrect ES Reference number, use the Amended ES Reference Number field (column 221-235) to report the correct ES Reference Number.	173-187	15	Alpha/ Numeric	8-digit ES Reference number and 1-digit check digit for a total of 9-digits, followed by 6 spaces to a total column width of 15.
➔ Reporting Period	The reporting period that was entered in the original file. If the original file contained the incorrect quarter, use the Amended Reporting Period field (column 213-215) to report the correct reporting period.	188-189	2	Numeric	Must equal: 03 – first quarter 06 – second quarter 09 – third quarter 12 – fourth quarter
IGNORED		190-208	19		
➔ Amended Payment Year	The amended payment year.	209-212	4	Numeric	Must be blank or must contain 4-digits in YYYY format.
➔ Amended Reporting Period	The amended reporting period.	213-214	2	Numeric	Must be blank or must equal: 03 – first quarter 06 – second quarter 09 – third quarter 12 – fourth quarter
IGNORED		215-220	6		
➔ Amended ES Reference Number	The amended ES Reference Number.	221-235	15	Numeric	Must be blank or must contain an 8-digit ES Reference number and 1-digit check digit for a total of 9-digits, followed by 6 spaces to a total column width of 15.
IGNORED		236-254	19		

Field Name	Field Description	Column	Length	Type	Format
Employer Unified Business Identifier (UBI) Number	The employer UBI Number.	258-269	12	Alpha/ Numeric	12-digit UBI number or the 9-digit UBI number followed by 3 blank (null) values. Zero fill first 9-digits if unknown.
IGNORED		270-275	6		

Record Name: Code "S" - Employee Record

Field Name	Field Description	Column	Length	Type	Format
Record Identifier	Constant "S"	1	1	Alpha	
➔ Employee Social Security Number (SSN)	The employee Social Security Number that was reported in the original file. If the original file contained the incorrect SSN, use the Amended Social Security Number field (column 162-170) to report the correct SSN.	2-10	9	Alpha/ Numeric	9-digit SSN. No hyphens or spaces, otherwise the letter "I."
➔ Employee Last Name	The employee last name that was reported in the original file OR enter the amended employee last name and provide the reason code in column 136-137.	11-30	20	Alpha	Left Justify, space fill
➔ Employee First Name	The employee first name that was reported in the original file OR enter the amended employee first name and provide the reason code in column 136-137.	31-42	12	Alpha	Left Justify, space fill.
➔ Employee Middle Initial	The employee middle initial that was reported in the original file OR enter the amended employee middle initial and provide the reason code in column 136-137.	43	1	Alpha	If unknown, space fill.
State Code Field	Washington State code = 53	44-45	2	Numeric	
IGNORED		46-63	18		

➡️ Employee's Washington Reportable **Total Gross Wages** Paid this Quarter	The employee total gross wages that were reported in the original file OR enter the amended total gross wages and provide the reason code in column 136-137. **Note:** to delete an employee from a quarterly wage report, enter zeros in both the employee total gross wage and employee hours fields and provide the deletion reason code in column 136-137.	64-77	14	Numeric	Right justify, zero fill. Do not enter decimal.
➡️ Employee's Excess Wages	The employee excess wages that were reported in the original file OR enter the amended excess wages and provide the reason code in column 136-137.	78-91	14	Numeric	Right justify, zero fill. Do not enter decimal.
➡️ Employee's Taxable Wages	The employee taxable wages that were reported in the original file OR enter the amended taxable wages and provide the reason code in column 136-137.	92-105	14	Numeric	Right justify, zero fill. Do not enter decimal.
IGNORED		106-131	26		
➡️ Employee Hours	The employee total gross wages that were reported in the original file OR enter the amended total gross wages and provide the reason code in column 136-137. **Note:** to delete an employee from a quarterly wage report, enter zeros in both the employee total gross wage and employee hours fields and provide the deletion reason code in column 136-137.	132-135	4	Numeric	Whole numbers only – no fractions or decimal amounts – round to the next higher whole number. Right justify, zero fill. If unknown, space fill – do not zero fill.

Field Name	Field Description	Column	Length	Type	Format
➡ Reason Code for amended employee wage record	Deleting wage records 09 – Independent contractor 13 – Corporate officer 14 – Worked for parents 15 – Owners wages exempt 34 – Reported to other state Changing wage records 00 - No change to wage record 01 – SSN correction 06 - Name correction 36 - Wages/hours added Other 03 – reason is not provided.	136-137	2	Numeric	Must be blank or must contain a 2-digit reason code.
IGNORED		138-161	24		
➡ Amended Employee Social Security Number	The amended employee Social Security Number.	162-170	9	Numeric	Must be blank or must equal 9 digits
IGNORED		171-275	105		

Record Name: Code "T" – Total Record

Field Name	Field Description	Column	Length	Type	Format
Record Identifier	Constant "T"	1	1	Alpha	
IGNORED		2-12	11		
➡ Total Exempt Corporate Officer Earnings and Sum of Exercised Stock Options for this Employer	The total exempt corporate officer earnings and exercised stock options for this employer that were reported in the original file OR enter the amended exempt earnings.	13-26	14	Numeric	Right justify, zero fill. Do not enter decimal.
➡ Total Gross Wages for this Employer	The total amount of gross wages for each individual employee that were reported in the original file OR enter the amended total gross wages.	27-40	14	Numeric	Right justify, zero fill. Do not enter decimal.
➡ Total Excess Wages for this Employer	The total amount of wages in excess of Washington's UI taxable wage base that were reported in the original file OR enter the amended total excess wages.	41-54	14	Numeric	Right justify, zero fill. Do not enter decimal.

➡ Total Taxable Wages for this Employer	The total taxable wages (total gross wages – total excess wages) that were reported in the original file OR enter the amended total taxable wages.	55-68	14	Numeric	Right justify, zero fill. Do not enter decimal.
IGNORED		69-81	13		
➡ UI Tax Rate	The UI Tax Rate for this employer as reported in the original file OR enter the amended UI Tax Rate.	82-87	6	Numeric	Decimal is assumed e.g., 2.8% = 028000.
➡ UI Taxes Due	The UI tax due amount for this employer (total taxable wages x UI tax rate) as reported in the original file OR enter the amended UI Tax Due amount.	88-100	13	Numeric	Right justify, zero fill. Do not enter decimal.
➡ Prior Balance	Any pre-existing balance for this employer. An amount can only be entered in either the Prior Balance or Prior Credit field - not both.	101-111	11	Numeric	Right justify, zero fill. Do not enter decimal.
➡ Interest	Any interest payments due for the quarter being amended, calculated at one percent (1%) per month of the unpaid balance for each month or fraction of, filed after the due date.	112-122	11	Numeric	Right justify, zero fill. Do not enter decimal.
➡ Penalty	Any penalty payments due for the quarter being amended, calculated by multiplying the amount of unpaid contributions by the applicable percentage: • Penalty during the first month of delinquency = 5% • Penalty during the second month of delinquency = 10% • Penalty during the third month of delinquency = 20% Enter the result or $10.00 – whichever is greater.	123-133	11	Numeric	Right justify, zero fill. Do not enter decimal.

→ Prior Credit	Any pre-existing credit balance for this employer. An amount can only be entered in either the Prior Balance or Prior Credit field - not both.	134-144	11	Numeric	Right justify, zero fill. Do not enter decimal.
→ Employment Administration Fund (EAF) Tax rate	The EAF Rate for this employer as reported in the original file OR enter the amended EAF Rate.	145-148	4	Numeric	Decimal point is assumed, e.g., 0.02% = 0002 0.03% = 0003
→ EAF Assessment Amount	The EAF Assessment amount for this employer (total taxable wages x EAF rate) as reported in the original file OR enter the amended UI Tax Due amount.	149-159	11	Numeric	Right justify, zero fill. Do not enter decimal.
→ Total Exempt Corporate Officers	The total number of exempt corporate officers for this employer that were reported in the original file OR enter the amended number of exempt corporate officers.	160-163	4	Numeric	Right justify, zero fill.
IGNORED		164-174	11		
→ Total Payment Due	The total payment due (UI Taxes Due + EAF Assessment Amount + Interest + Penalty + Prior Balance or Credit)	175-185	11	Numeric	Right justify, zero fill. Do not enter decimal.
→ Adjustment Credit Indicator	Enter dash (-) to indicate adjustment amount is a credit	201	1	Alpha	Enter dash (-) or leave blank to indicate debit.
→ Adjustment Amount **Note**: optional field added at user request.	The difference between the amount due reported in the original file and the adjusted amount due based on amended wage records.	202-212	11	Numeric	Right justify, zero fill. Do not enter decimal. Assumes 2-digit decimal. COPES accounts assume a 6-digit decimal (see below).
→ Adjustment Amount Extension **Note**: optional field added at user request	Additional 4 digit decimal position for Adjustment Amount field.	213-216	4	Numeric	Must be blank or must equal 4 digits.

		217-226	10		
IGNORED		217-226	10		
⊙ Month 1 Employment	The number of employees paid wages on the 12th day of the 1st month of the reporting period OR enter the amended number of employees for Month 1.	227-233	7	Numeric	Right justify, zero fill.
⊙ Month 2 Employment	Enter the number of employees paid wages on the 12th day of the 2nd month from the original report OR enter the amended number of employees for Month 2.	234-240	7	Numeric	Right justify, zero fill.
⊙ Month 3 Employment	Enter the number of employees paid wages on the 12th day of the 3rd month from the original report OR enter the amended number of employees for Month 3.	241-247	7	Numeric	Right justify, zero fill.
IGNORED		248-267	20		
⊙ Excess Wage – Out of State Wages Indicator	Enter the excess wage out of state wage indicator from the original report OR enter the amended excess wage out of state indicator.	268	1	Numeric	Must be blank, 0 or 1.
IGNORED		269-275	7		

Record Name: **Code "F" - Final Record**

The code F record must appear only once on each file, after the last code T record.

Item		Column	Length	Type	Requirements
Record Identifier	Constant "F"	1	1	Alpha	
IGNORED		2-85	84		Space fill
➔ Total Payment Due for all employers in this file.	The total payment due for all employers in this file (UI Taxes Due + EAF Assessment Amount + Prior Balance, Interest, Penalty or less Prior Credit, if any).	86-100	15	Numeric	Right justify, zero fill. Do not enter decimal. Assumes 2-digit decimal.
IGNORED		101-139	39		
➔ Total Amount Remitted for all employers in this file.	The payment amount to be remitted for all employers in this file.	140-154	15	Numeric	Right justify, zero fill. Do not enter decimal. Assumes 2-digit decimal. COPES accounts assume a 6-digit decimal (see below).
➔ Total Amount Remitted Extension **Note**: optional field added at user request.	Additional 4 digit decimal position for Amount Remitted field.	155-158	4	Numeric	Must be blank or must equal 4 digits
➔ Total Adjustment Credit Indicator	Enter dash (-) to indicate adjustment amount is a credit.	159	1	Alpha	Enter dash (-) or leave blank to indicate debit.
➔ Total Adjustment Amount for all employers in this file. **Note**: optional field added at user request.	The difference between the original total amount due and the total amount due adjusted for the amendment for all employers in this file.	160-174	15	Numeric	Right justify, zero fill. Do not enter decimal. Assumes 2-digit decimal. COPES accounts assume a 6-digit decimal (see below).

⊙ Total Adjustment Amount Extension **Note**: optional field added at user request.	Additional 4 digit decimal position for Adjustment Amount field.	175-178	4		Must be blank or must equal 4 digits.
Blank	IGNORED	179-275	97		Space fill